(reagey record)

VBKK/Consultant SKD/BS RVD JH

C: CC



August 16, 2006

PUBLIC UTILITIES
PUBLIC UTILITIES

Ms. Cheryl Kikuta
Utilities Administrator
Division of Consumer Advocacy
Department of Commerce and
Consumer Affairs
335 Merchant Street, Room 326
Honolulu, Hawaii 96813

Dear Ms. Kikuta:

Subject:

Docket No. 05-0315

HELCO 2006 Test Year Rate Case

First Submission IRs - Voluminous Materials

To facilitate the Consumer Advocate's review of documents, attached is one copy of HELCO's voluminous responses to the Consumer Advocate's first submission of information requests ("IRs") that were transmitted by your letter dated July 25, 2006. A listing of the voluminous IR responses being submitted with this transmittal is included in Attachment A.

Several of the voluminous IR responses are confidential and are being submitted pursuant to Protective Order No. 22593, dated June 30, 2006.

Sincerely,

Dean K. Matsuura

Director, Regulatory Affairs

Attachments

cc: Public Utilities Commission (w/o attachments)

Cheryl Kikuta August 16, 2006 Attachment A

Voluminous Responses to IRs That are Being Transmitted

CA-IR-9

CA-IR-11

CA-IR-111

CA-IR-204

CA-IR-205

CA-IR-206

CA-IR-211

CA-IR-225

Voluminous & Confidential Responses to IRs That are Being Transmitted

CA-IR-21

CA-IR-22

CA-IR-23

CA-IR-33

CA-IR-38